THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and

THE HON'BLE MR JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO : 15149 of 2005

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ORDER: (per BRSR,J)

Admittedly, the petitioner has an alternative and effective remedy available in law by way of an appeal to the Sales Tax Appellate Tribunal, which is presided over by none other than a senior Judicial Officer of the level of District Judge. According to the learned counsel for the petitioner, the petitioner did not approach the Sales Tax Appellate Tribunal, in view of the fact that it has already decided the point in issue in T.A.Nos.1013 and 117 of 2002, dated 05.09.2003, upon which reliance was placed by the 3rd respondent while disposing of the proceedings. In our considered opinion, that itself would not be a ground to permit the petitioner to invoke the extraordinary jurisdiction of this Court under Article 226 of the Constitution of India by bypassing the remedy of statutory appeal. The Appellate Tribunal is entitled to go into, both, questions of fact and law while re-hearing of the matter, where the petitioner would be in a position to canvass all the issues raised in this writ petition. It is not, as if, the Tribunals are known for changing their opinion or views.

For the aforesaid reasons, without expressing any opinion on merits and contentions urged by the learned counsel for the petitioner, we dismiss the writ petition with liberty to the petitioner to approach the Tribunal and raise all the issues raised in this writ petition, which shall duly be considered by the Tribunal in accordance with law, uninfluenced by the observations, if any, made in this order.

The writ petition is accordingly dismissed. No order as to costs.

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B. SUDERSHAN REDDY, J

Date: 03.08.2005

RAMESH RANGANATHAN , J

GJ/PV

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and

THE HON'BLE MR JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO : 15149 of 2005

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DATED:03.08.2005

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Between:

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M/s. Thermax Limited, 6-3-649, Nalanda Complex,

Somajiguda, Hyderabad, represented by its

Regional Finance Controller, Mr.K.S.Vedhanarayan

..Petitioner.

AND

1. The Commercial Tax officer, Sanathnagar Circle, Hyderabad.

and others. ..Respondents.